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REGISTRATION FORMS AND INFORMATION

This packet contains information and forms you will need to register your business with the State of New Jersey, Division of Revenue. By completing and filing a NJ-REG with the Division of Revenue, a business will be registered for applicable taxes and related liabilities that are administered by the Department of Labor, Division of Taxation and formerly those of the Secretary of State. Businesses must submit to the Division of Revenue the Business Registration Form (NJ-REG) and if applicable, the appropriate public information form that is part of the NJ-REG. After registering, businesses will receive the forms, returns, instructions and other information required for on-going compliance with New Jersey State taxes.

Applicants who are registering as **Sole Proprietors or Partnerships** must file pages 15 - 17 of the NJ-REG. Applicants who are registering as a new **Business Entity** (Corporation, Limited Liability Company, Limited Partnership or a Limited Liability Partnership) **must complete the Public Records Filing for New Business Entity** (page 19 and 20) of the NJ-REG in addition to Pages 15 - 17. Please note that the **Public Records Filing** (pages 19 - 20) may be submitted prior to the completion of pages 15 - 17 of the NJ-REG to establish the Business Entity, but the remainder of NJ-REG (pages 15 - 17) must be submitted within 60 days of filing the new business entity.

Sales Tax? If you will be collecting Sales Tax, you must submit your NJ-REG (pages 15 - 17) prior to ten days of the date of your first sale, remitting use tax, or using NJ exemption certificates. You will receive a Sales Tax Certificate of Authority showing the twelve-digit identification number assigned to your business.

Federal Identification Number? All corporations and businesses with employees must have a Federal Employer Identification Number. Contact the Internal Revenue Service at 1-800-829-1040.



TAXES OF THE STATE OF NEW JERSEY

The following outline provides basic information regarding taxes imposed by the State of New Jersey and administered by the Division of Taxation and the Division of Revenue

NEW JERSEY GROSS INCOME TAX (N.J.S.A. 54:A-1-1 *et seq.*)

Personal income tax is imposed on the New Jersey taxable income of resident and nonresident individuals, estates and trusts for taxable years ending on or after July 1, 1976. Residents are subject to tax on all income, regardless of where it was earned, while nonresidents are only subject to tax on income derived from sources within New Jersey.

The withholding requirements apply to every New Jersey employer making payment of taxable wages. For New Jersey Gross Income Tax purposes, the term "employer" includes organizations that may be exempt from Federal income tax or New Jersey Corporation Business Tax, such as religious organizations and governmental agencies.

Generally, anything regarded as "wages" for Federal withholding purposes is subject to withholding for the New Jersey Income Tax. Every taxpayer is required to file a quarterly return of tax withheld (NJ-927) for each calendar quarter. Some taxpayers are also required to file a monthly remittance (NJ-500). Taxpayers classified as "weekly payers" must remit payment of withholdings by means of Electronic Funds Transfer (EFT) on the Wednesday of the week following the week in which the taxes were withheld. Taxpayers not classified as weekly payers must remit the tax withheld with their withholding return either monthly or quarterly, depending on the amount of withholding liability.

RECIPROCAL AGREEMENT (NJ & PA Residents Only)

Under the Reciprocal Tax Agreement, the compensation derived by residents of either state (New Jersey or Pennsylvania) will be subject to income tax only in the state of residence including compensation income derived from sources within the other state.

Compensation that is limited to the provisions of the Reciprocal Agreement means salaries, wages, tips, fees, commissions, bonuses and other remuneration received for services rendered. Businesses or professional income earned by a resident of either state is not covered by the Reciprocal Agreement and is subject to the income tax of the state in which it is earned.

UNEMPLOYMENT & DISABILITY TAXES -

If you are employing, or expect to employ, one or more persons, you should notify the Division of Revenue so that a determination can be made as to whether or not you are subject to the law. Under the law (N.J.S.A. 43:21-19(h1) *et seq.*) it is your responsibility to make the fact known.

Determination of Liability - If you start a business and employ one or more individuals and pay wages of \$1,000 or more in a calendar year, you may be subject to the law.

If you acquire the organization, trade or business, or substantially all the assets of an employing unit which is already subject to the law, you immediately become a subject employer.

If you are subject to the provisions of the Federal Unemployment Tax Act (FUTA) you automatically become subject under the law, unless the services performed are specifically excluded under the New Jersey law. An employing unit is generally subject to FUTA if it had covered employment during some portion of a day in 20 different calendar weeks within the calendar year or had a quarterly payroll of \$1,500 or more.

Note: Agricultural Employers - You are liable for contributions on wages paid to agricultural employees if:

1. You were already a registered employer, or
2. Not registered, you were or became subject to the Law, having paid wages of \$1,000 or more in a calendar year to one or more workers for services performed in a non-agricultural business operation, or
3. You acquired the organization, trade or business, or substantially all

the assets of an employing unit already subject to the law, or

4. You are subject to the Federal Unemployment Tax Act, or
5. Not subject under the above provisions, you:
 - a. Paid gross cash remuneration of \$20,000 or more to individuals employed in agricultural labor during any calendar quarter, or
 - b. Employed ten or more individuals in agricultural labor, regardless of whether they were employed at the same moment of time, for some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive.

Special Employers - Under certain circumstances, a crew leader who provides a crew to an agricultural employer, can be considered the employer of the crew for unemployment tax purposes. The agreement between the crew leader and entity must comply with all Federal and State regulations and the crew leader must be registered under the New Jersey Crew Leader Registration Act. For further information contact any Regional Office.

Domestic Employers - In order for you to become subject to the law, you must have paid gross cash wages of at least \$1,000 to domestic labor in a calendar quarter.

The State of New Jersey and its political subdivisions are subject to the law.

SET OFF OF INDIVIDUAL LIABILITY (N.J.S.A. 54A:9-7 *et seq.*)

Public Laws of 1981, Chapter 239, provides the authority for the New Jersey Department of Treasury to apply or cause to be applied any monies due a taxpayer as a Gross Income Tax refund or Homestead Property Tax Rebate, or both, if necessary, toward satisfaction of any indebtedness that the taxpayer may have outstanding to any agency or institution of the New Jersey State Government or the Federal Internal Revenue Service.

CORPORATION INCOME TAX (N.J.S.A. 54:10E-1 *et seq.*)

Corporations deriving income from New Jersey sources which are not subject to the Corporation Business Tax Act are subject to the Corporation Income Tax Act.

Income derived from sources within New Jersey, as applied to entire net income, shall mean income and gain from all property, from compensation for all services and from all business, trade, profession or occupation carried on in New Jersey. Also included is income derived from tangible or intangible property located in or having a situs in New Jersey.

Every corporation subject to the tax must file a return CIT-1 on or before the fifteenth day of the fourth month following the close of its fiscal accounting year.

CORPORATION BUSINESS TAX (N.J.S.A. 54:10A-1 *et seq.*)

The Corporation Business Tax Act imposes a franchise tax for the privilege of having or exercising a corporate charter, or doing business, employing or owning capital or property or maintaining an office in New Jersey. The tax also applies to foreign corporations falling into one of the following categories:

- Holding a general Certificate of Authority issued by the Division of Revenue to do business in New Jersey.
- Holding a certificate, license, or other authorization issued by another New Jersey department or agency authorizing it to engage in business within New Jersey.
- Employing or owning capital in New Jersey.
- Employing or owning property in New Jersey.

- Maintaining an office in New Jersey.

Returns are required to be filed on or before the 15th day of the fourth month following the close of the taxpayer's accounting period.

Every corporation must, before commencing to do business in this State, obtain a Corporate Charter from the Division of Revenue.

NEW JERSEY S CORPORATIONS

Chapter 173, P.L. 1993, provides that a corporation may elect to be treated as a New Jersey S Corporation. A corporation may make the election to be treated as a New Jersey S Corporation only if the corporation is or will be an S Corporation pursuant to Section 1361 of the Federal Internal Revenue Code, and each initial shareholder of the corporation consents to the election and the jurisdiction requirements detailed on the S Corporation election form (CBT-2553).

NOTICE OF BUSINESS ACTIVITIES REPORTING ACT (N.J.S.A. 14A:13-14 to 14A:13-23)

Foreign corporations which carry on any activity or own or maintain any property in this state, unless specifically exempted, must file an annual Notice of Business Activities Report. No report is necessary if the foreign corporation has received a Certificate of Authority to do business in New Jersey or has filed a timely return as required under the Corporation Business Tax or the Corporation Income Tax Acts.

The failure of a foreign corporation to file a timely report may prevent the use of the courts in New Jersey for all contracts executed and all causes of action that arose at any time prior to the end of the last accounting period for which the corporation failed to file a required timely report.

CORPORATION BANKING AND FINANCIAL BUSINESS TAX (N.J.S.A. 54:10A-1 *et seq.*)

Banking and financial businesses that operate as corporate entities are subject to the provisions of the New Jersey Corporation Business Tax Act. For a calendar year operation, a Banking and Financial Corporation Return (BFC-1) is due on the 15th day of April or the 15th day of the fourth month after the close of the fiscal year.

SAVINGS INSTITUTION TAX (N.J.S.A. 54:10D-1 *et seq.*)

The Savings Institution Tax is applicable to any state or federally chartered building and loan association, savings and loan association or savings bank doing a financial business in New Jersey.

The Savings Institution Tax Return (SIT-1) is due the 15th day of the fourth month following the close of the business year. An 80% prepayment is due with the return.

SALES AND USE TAX (N.J.S.A. 54:32B-1 *et seq.*)

A tax is imposed on the receipts from every retail sale or rental of tangible personal property, food and beverage sold by restaurants or caterers, and charges for admissions and occupancies of hotel rooms except as otherwise provided in the Act. The tax is also imposed on the receipts from every sale except for resale of certain services as enumerated in the Act.

Lessors are liable for tax at the time a lease is executed, based on either the purchase price of the property or the total of the lease payments attributable to the lease of the property. Tax must be paid with the next sales and use tax remittance or return due after the lease is executed.

A use tax is imposed on items acquired for use in this State on which a sales tax would be due but has not been paid.

The Act does exempt most necessities such as food purchased for home preparation and consumption, prescription drugs, ordinary clothing and footwear, professional and personal services and utilities such as gas, water, steam, electricity and fuel.

The Act further provides tax exemptions for certain items and services when used or consumed under specifically defined conditions or circumstances.

The sales tax is imposed on the consumer; however, every person required to collect any tax imposed by this Act shall be personally liable for collecting and remitting such tax.

Persons required to collect the tax and persons issuing exemption certificates must register with the State. (Registration Application NJ-REG).

All vendors are required to file quarterly returns (Form ST-50), and some vendors may also have to file monthly returns (ST-51).

A Cooperative Interstate Sales Tax Agreement between the States of New Jersey and New York allows vendors located in either state selling taxable goods or services across state lines to voluntarily register to collect

the neighboring states sales tax. Participating New Jersey vendors file combined New York/New Jersey Sales and Use Tax Returns (Forms ST-20, quarterly and ST-21, monthly), employing the same filing requirements established for Forms ST-50/51.

SALEM COUNTY (Chapter 373, P.L. 1993)

Certain sales made by businesses located in Salem County are taxable at a reduced sales tax rate.

To qualify for the rate, the sale must be made from a place of business regularly operated by the vendor for the purpose of making retail sales at which items are regularly exhibited and offered for retail sale and which is not utilized primarily for the purpose of catalogue or mail order sales. Also, merchandise must be ordered or picked up in person by the purchaser at the place of business in Salem County.

ATLANTIC CITY LUXURY SALES TAX (N.J.S.A. 40:48-8.15 *et seq.*)

Atlantic City imposes a tax on specified retail sales or sales at retail occurring within the city limits.

"Retail sale" or "sale at retail" is defined to include:

- Any sale in the ordinary course of business for consumption of whiskey, beer or other alcoholic beverages by the drink in restaurants, cafes, bars, hotels, and similar establishments;
- Any cover, minimum, entertainment or other similar charge made to any patron of any restaurant, cafe, bar, hotel or other similar establishment;
- The hiring (with or without service) of any room in any hotel, inn, rooming or boarding house;
- The hiring of any rolling chair, beach chair or cabana; and
- Admissions to any theater, moving picture, pier, exhibition or place of amusement.

Vendors are required to be licensed.

Sales not included within the above definition of "retail sale" and "sale at retail" are exempt. Also exempt are casual or isolated sales, sales to or by the State of New Jersey or its political subdivisions, sales exempt under Federal law, and sales by a church or bona fide nonprofit charitable association.

Reports are required to be filed by vendors on or before the 20th day of each month covering receipts for the preceding calendar month. Taxes are paid by the purchaser to the vendor who remits the tax to the State. Payment accompanies the return.

CAPE MAY COUNTY TOURISM SALES TAX (Chapter 165, P.L. 1992)

The Tourism Improvement and Development District Act authorizes qualified municipalities to levy an additional sales tax on predominantly tourism-related retail sales. The retail sales to be taxed include lodging by hotels, food and drink in restaurants and taverns or similar establishments.

To qualify for the additional sales tax, all such retail sales must be taxable under the State Sales and Use Tax Act (P.L. 1966, c. 30; N.J.S.A. 54:32B-1 *et seq.*). The local sales tax would "piggyback" onto the State sales tax which would be collected by the Division of Revenue and placed in a special reserve fund to pay principal and interest on bonds and notes issued by the tourism authority for financing tourism promotion activities and projects within the district.

URBAN ENTERPRISE ZONE (Chapter 303, P.L. 1983)

The Urban Enterprise Zone Act authorizes certain tax benefits for businesses designated as "qualified" by the Department of Commerce and Economic Development. These tax benefits are covered under the Sales and Use Tax Act and the Corporation Business Tax Act.

Application can be made with the Division of Revenue for these benefits only after the business has been designated as "qualified" by the Department of Commerce and Economic Development.

ALCOHOLIC BEVERAGE TAX (N.J.S.A. 54:43-1 *et seq.*)

The Alcoholic Beverage Tax Act imposes taxes on alcoholic beverages.

The Alcoholic Beverage Tax is to be paid by manufacturers, wholesalers and other persons licensed by the Division of Alcoholic Beverage Control.

Retail licenses are authorized and issued by municipalities of New Jersey.

CIGARETTE TAX (N.J.S.A. 54:40A-1 et seq.)

A tax is imposed on the sale, use or possession for sale or use within New Jersey of all cigarettes. License fees are payable by distributors, wholesalers, manufacturers, retailers and vending machine retailers.

MOTOR FUELS TAX (N.J.S.A. 54:39-1 et seq.)

The motor fuels tax applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

NOTE: Motor Fuels Use Tax (N.J.S.A. 54:39A-1 et seq.) is administered by the New Jersey Division of Motor Vehicles and imposes a fuel use tax on certain commercial and omnibus vehicles. This tax is based on the amount of motor fuels used in their operations within New Jersey. For further information, contact the New Jersey Division of Motor Vehicles, 20 S. Montgomery Street, Trenton, New Jersey 08660.

INSURANCE PREMIUMS TAX (N.J.S.A. 54:16-1 et seq., 16A-1 et seq., 54:18A-1 et seq., 54:17-4 et seq.)

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums and assessments except reinsurance premiums less certain deductions.

An annual premium tax return, reporting the tax liability for the preceding calendar year, must be filed and the tax paid by March 1 of each year. The March 1 return must also include a prepayment of the current year's tax liability equivalent to 50% of the prior year's tax liability. An additional prepayment of the current year's liability, also equivalent to 50% of the prior year's tax liability, is due June 1 of each year.

A tax on the premiums for fire insurance written by a company not organized under the laws of New Jersey must be reported and paid to the treasurer of a duly incorporated firemen's relief association in which the fire insurance risk is located by March 1 of each year, covering the preceding calendar year. The company must also report these premiums on the annual premium tax return. A deduction for the amount of tax paid directly to a firemen's relief association(s) applicable to the calendar year covered by the annual premium tax return is allowed.

A tax on the three year average underwriting profits on ocean marine insurance is reported to the Commissioner of Insurance by April 1 of each year.

A tax on premiums charged for surplus lines coverage is collected from the insured by the surplus lines agent.

Insurance companies may also be subject to retaliatory tax under certain provisions in the law (N.J.S.A. 17:32-15, 17B:23-5).

REALTY TRANSFER FEE (N.J.S.A. 46:15-5)

Recording of deeds which transfer title to real property in New Jersey is subject to the Realty Transfer Fee. The fee is collected by the County Clerk or County Registrar of Deeds when the deed is presented for recording in the county in which the transfer of title occurred.

PUBLIC UTILITY FRANCHISE TAX (N.J.S.A. 54:30A-49 et seq.)

The Public Utility Franchise and Gross Receipts Taxes apply to persons, co-partnerships, associations, and corporations, other than those specifically exempted, operating as sewerage or water companies or providing sewerage and water service in the State of New Jersey.

Inquiries concerning this tax should be directed to the Public Utility Tax Section of the Division of Taxation at (609) 633-2576.

LOCAL PROPERTY TAX (N.J.S.A. 54:4-1 et seq.)

The Local Property Tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone and telegraph companies and messenger systems.

The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budget and not by property valuations or tax rates.

All taxable property is assessed by local assessors in each municipality. Assessments are expressed in terms of "taxable value", which is that percentage of "true value" (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

TRANSFER INHERITANCE AND ESTATE TAX

(N.J.S.A. 54:33-1 et seq. and N.J.S.A. 54:38-1 et seq.)

The Transfer Inheritance Tax Law imposes a tax on the transfer of all personal property and New Jersey real property of resident decedents and on real property and tangible personal property of nonresident decedents located within the State of New Jersey.

The estate tax, in addition to the Transfer Inheritance Tax, is designed to absorb any credit allowable under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the present Transfer Inheritance Tax statutes of this State and all other states.

Any property inherited by a decedent's spouse, children, parents, grandparents and grandchildren is not subject to inheritance tax. Tax rates vary for other relations.

SPILL COMPENSATION AND CONTROL TAX

(N.J.S.A. 58:10-23.11 et seq.)

The Spill Compensation and Control Tax is imposed upon the transfer of petroleum products and other hazardous substances, as determined by the New Jersey Department of Environmental Protection, within New Jersey.

The tax is payable by:

- the operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or
- the operator or owner of the transferring New Jersey major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or
- the owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

A major facility is a facility with a storage capacity of 200,000 gallons or more for all hazardous substances, including petroleum products, or a storage capacity of 20,000 gallons or more of nonpetroleum hazardous substances.

Returns are required to be filed on or before the 20th day of each month for the preceding month's hazardous substance transfers.

LITTER CONTROL TAX (N.J.S.A. 13:1E-99.1)

The Clean Communities and Recycling Act, imposes an annual Litter Control Tax on all gross receipts from wholesale sales and on all gross receipts from retail sales of litter-generating products sold within or into New Jersey by each person engaged in business in the State as a manufacturer, wholesaler, distributor or retailer of such products. **Any retailer with less than \$250,000 in annual retail sales of litter-generating products is exempt from this tax.**

Litter-generating products are: beer and other malt beverages, cigarette and tobacco products, cleaning agents and toiletries, distilled spirits, food for human or pet consumption, glass containers sold as such, groceries, metal containers sold as such, motor vehicle tires, newsprint and magazine paper stock, nondrug drugstore sundry products, paper products and household paper, plastic or fiber containers made of synthetic material and sold as such, soft drinks and carbonated waters, and wine.

Annual returns (LT-5) are required to be filed on or before March 15 of each year.

SANITARY LANDFILL TAXES

All sanitary landfill taxes are reportable on one consolidated Sanitary Landfill Tax Return (Form SLT-5).

The Consolidated Sanitary Landfill Tax Return (Form SLT-5) must be filed by the 20th day of the month following that in which tax liability was first incurred and monthly thereafter.

LANDFILL CLOSURE AND CONTINGENCY TAX

(N.J.S.A. 13:1E-100 et seq.)

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account \$1.00 per ton of all solid waste accepted for disposal.

SOLID WASTE SERVICES TAX (N.J.S.A. 13:1E-138a)

The Solid Waste Services Tax is levied on the owner or operator of every sanitary landfill facility in New Jersey on all solid waste accepted for disposal.

The revenue collected from the Solid Waste Services Tax will be deposited in the Solid Waste Services Tax fund to be administered by the New Jersey Department of Environmental Protection.

PETROLEUM PRODUCTS GROSS RECEIPTS TAX

(Chapter 42, P.L. 1990)

The Petroleum Products Gross Receipts Tax imposes a tax on (a) the gross receipts derived or gallons sold from the first sale of petroleum products made to points in New Jersey, and (b) the dollar consideration given

or contracted to be given for petroleum products imported or caused to be imported for use or consumption within New Jersey.

Receipts from (a) the sale of home heating oil and propane gas used exclusively for residential use, and (b) the sale of petroleum products to governmental entities and exempt organizations are exempt. This exemption does not extend to home heating oil and propane gas for commercial use.

Monthly remittances (PPT-41) and Quarterly reconciliation returns (PPT-40) are required to be filed no later than the 25th day of the month following the end of the month the tax was collected.

TOBACCO PRODUCTS WHOLESALE SALES AND USE TAX

(Chapter 39, P.L. 1990)

The Tobacco Products Wholesale Sales and Use Tax is imposed on sales of all tobacco products (excluding cigarettes as defined in N.J.S.A 54:40A-2) by a wholesaler or distributor.

Distributors and wholesalers who also sell tobacco products at retail or otherwise use the tobacco products must pay a compensating use tax on the wholesale sales price of the products.

Monthly returns (TP-20) are required to be filed no later than the 20th day of the month following the month the tax was collected.

TAXPAYERS' BILL OF RIGHTS

The New Jersey Taxpayers' Bill of Rights simplifies tax administration and ensures that all taxpayers - individuals and businesses alike - receive fair and equitable treatment and receive the information and assistance they need to understand and meet their State tax responsibilities.

For more information on the rights and obligations of both taxpayers and the Division of Taxation under the Taxpayers' Bill of Rights, call the Division of Taxation's Automated Tax Information System from a Touchtone telephone at 1-800-323-4400 (within New Jersey only) or 609-588-2525 (anywhere).

ELECTRONIC FUNDS TRANSFER

The New Jersey Division of Revenue has established procedures to receive payments, including most tax payments, as an electronic payment. The Electronic Funds Transfer Program, EFT, manages these payments. Some businesses are required by statute to remit tax payments in this manner. If your business meets these requirements, you will be notified by the Division of Revenue and sent all of the necessary information to enroll in the program. Voluntary participation is also available.

If you have any questions regarding this program, you may call the Division of Revenue at (609) 984-9830, fax (609) 292-1777, or write to: NJ Division of Revenue, PO Box 191, EFT Unit, Trenton, NJ 08646-0191. You can also stop by our web site for the latest information on the program as well as answers to frequently asked questions. Our web address is : <http://www.state.nj.us/treasury/revenue>

MORE INFORMATION ON STARTING A BUSINESS

Complete the card in this packet to receive information about attending a free tax workshop presented jointly by the State of New Jersey and the IRS. To request the brochure, "Starting a Business in New Jersey", call the Division of Taxation Hotline at 609-588-2200. Touchtone phone users may call our automated line at 1-800-323-4400.

INSTRUCTIONS
APPLICATION FOR REGISTRATION (NJ-REG)

The NJ Division of Revenue adopted this registration procedure to assist you in becoming aware of and understanding all of the taxes and related liabilities to which a new business or applicant for a license may be subject. The procedure covers tax/employer registration for ALL types of businesses, and also covers the filing of NEW legal business entities such as domestic/foreign corporations or limited liability companies (Public Records Filing, pp. 19-20).

All businesses must complete the registration application (NJ-REG, pp 15-17) in order to receive the forms, returns, instructions, and other information needed to comply with New Jersey laws. This applies to every individual, corporation, or other legal business entity, or unincorporated entity engaged in the conduct or practice of any trade, business, profession, or occupation, whether full time or part time, within the State of New Jersey. Registration requirements also apply to name holder and dormant corporations, as well as to owners of tangible personal property used in business located in New Jersey or leased to another business entity in New Jersey. Businesses or organizations declaring exemption from New Jersey taxes must complete the Application for Registration for an Exempt Organization (REG-1-E) and mail the completed application to the Division of Taxation for final approval. Persons commencing business or opening additional places of business must register at least 15 business days prior to commencement or opening.

There is no fee for filing NJ-REG; however, as outlined in the instructions, there are fees for filing new business entities.

Mail the completed NJ-REG to:

NEW JERSEY DIVISION OF REVENUE
PO BOX 252
TRENTON, NEW JERSEY 08646-0252

Overnight Delivery of NJ-REG to:

NJ DIVISION OF REVENUE
160 SOUTH BROAD STREET
TRENTON, NJ 08618

To submit a Public Records Filing or combined Public Records Filing with NJ-REG, choose one of the Delivery/Return Options listed on page 8 (Items 2 a-c).

IMPORTANT- READ THE FOLLOWING INSTRUCTIONS CAREFULLY BEFORE COMPLETING ANY FORMS. PRINT OR TYPE ALL INFORMATION. PROVIDE A COMPLETE APPLICATION. FAILURE TO PROPERLY COMPLETE THE APPLICATION MAY DELAY ISSUANCE OF YOUR CERTIFICATE OF AUTHORITY OR LICENSE.

PAGE 15 INSTRUCTIONS -

- Item A Check the appropriate box to indicate reason for filing the application. Check only **one** box. Nonprofit organizations need to file Form REG-1-E.
- Item B Enter the FEIN assigned to the employer or vendor by the Internal Revenue Service or if not required, enter the Social Security Number assigned to the single owner or to a partner, in the case of a partnership. Check box if you have applied for FEIN.
- Item C Enter the corporate name of the business being registered or the name(s) of the owner(s) if an individual or partnership.
- Item D Enter the Trade Name, if different from Item C.
- Item E Enter the address of the **physical** location of the business, do not use a PO Box address. Be sure to include the **nine-digit zip-code**.
- Item F Enter the name and address to which **all** New Jersey tax returns will be mailed. Be sure to include the nine-digit zip code. If you wish different type tax returns to go to different addresses, please attach a separate sheet and indicate the address to which each tax return is to go.
- Item G Enter the date which you started or assumed ownership of this business in New Jersey. If your business has not yet started, enter the date that you will commence doing business. If no business is conducted in NJ, but, you are going to withhold NJ Gross Income Tax for employees, enter the date withholding will begin.
- Item H Check the appropriate box for your Type of Ownership. If you check "S Corporation," complete the New Jersey S Corporation Election form (CBT-2553) found in this booklet.
- Item I Enter your New Jersey Business Code from Table A. If you are engaged in more than one type of business, enter the code for the predominant one. **This section must be completed to avoid delays in issuance of the Certificate of Authority or license.**
- Item J Enter your New Jersey County/Municipality Code from Table B. This code reflects the County/Municipality in which your business is located.
- Item K Enter the county where your business is located.
- Item L If this business will be open all year, check the "YES" box. If this is a seasonal business, check "NO" and indicate the months the

business is **open**.

- Item M If the business is a corporation, enter the date of incorporation, the state of incorporation and the fiscal month of the corporation. If this business is a subsidiary of another corporation, check "YES" and enter the name and FEIN of the parent.
- Item N Enter the four-digit Standard Industrial Code (SIC) if known.
- Item O Enter the names of the owner, partners or responsible corporate officer(s). Enter the social security number, title, and home address for each person listed. If more space is needed, attach a separate sheet with the requested information.

PAGE 16 INSTRUCTIONS -

Question 1 -

- (a) If you will be paying wages, salaries or commissions to employees working in New Jersey, check "YES" and enter the date of the first payment. This date must be provided for Unemployment and Disability registration purposes.
- (b) If 1(a) is "YES", enter the date you hired your first New Jersey employee.
- (c) If you will be paying wages, salaries or commissions to New Jersey residents working outside New Jersey, check "YES".
- (d) If you will be the payer of pensions and/or annuities to New Jersey residents, check "YES" and enter the date of the first payment.
- (e) If you will be holding legalized games of chance in New Jersey (as defined in Chapter 47 "Rules of Legalized Games of Chance") where proceeds from any one prize exceed \$1,000, check "YES" and enter the date of the first prize awarded. (NJ Lottery proceeds not included.)
- (f) This date must be provided for Unemployment and Disability registration purposes. Accumulate the gross periodic payrolls until they add up to a total of \$1,000. Enter that date on line 1f.

Question 2:

If you purchased or otherwise came into possession of 90% or more of the assets of another business, check "Substantially all the assets". If you purchased or otherwise received the right to continue to operate the entire trade or business of another employer, check "Trade or Business". If you took over all the employees of an existing business, excluding corporate officers if any, check "Employees".

Enter the name, any trade name and address of the business you acquired. Also enter the New Jersey Unemployment Registration Number or FEIN of the prior business as well as the date you purchased the business. Also indicate the percentage of assets, trade or business and employees that you took over from the prior business.

Question 3:

When the successor acquires or absorbs and continues the business of a subject predecessor, the successor employer can not protest the transfer of the predecessor's employment experience if the predecessor and successor units were owned or controlled by each other or by the same interests.

Question 4: Agricultural labor means the following activities:

1. Services performed on a farm in connection with cultivation of the soil; raising or harvesting any agricultural or horticultural product; raising, feeding, caring for and managing livestock, bees, poultry or fur-bearing animals; handling, packaging, or processing any agricultural or horticultural commodity in its unmanufactured state; repair and maintenance of equipment or real property used in the agricultural activity; and transport of agricultural or horticultural supplies or products if not in the usual course of a trucking business;
2. Service performed in a greenhouse or nursery if over 50 percent of the gross sales volume is attributable to products raised in the greenhouse or nursery; and
3. Service performed by a cooperative of which the producer of the agricultural product is a member if the service performed is incidental and necessary to the delivery of the product to market in a finished state.

Agricultural labor does not include:

1. Service performed at a race track;
2. Service in the breeding, care or boarding of domesticated animals of a kind normally found in a home, such as dogs and cats;
3. Service in a retail enterprise selling the product of an agricultural enterprise if the retail enterprise is not located on or contiguous to the site of production; or
4. Service in a retail enterprise located on or contiguous to the site of production if greater than 50% of the gross sales volume of the retail enterprise is attributable to items not produced at the site.

Question 5:

Household service means service of a personal nature performed outside of a business enterprise for a householder. Household service is normally performed in a private residence, but may be performed in other settings such as a nursing home or a yacht. Household service would include, but is not limited to, the following occupations: maids, butlers, cooks, valets, gardeners, chauffeurs, personal secretaries, baby-sitters and nurses' aides.

- (a) If "YES", this date is to be provided for Unemployment and Disability registration purposes. Accumulate the gross periodic cash payrolls until they add up to a total of \$1,000 in a calendar quarter. Enter that date here.

Question 6:

Has the Internal Revenue Service determined that your organization is exempt from income tax as a 501(c)(3) organization? If yes, check "YES".

Question 7:

Any employing unit subject to the provisions of the Federal Unemployment Tax Act (FUTA) in the current or preceding calendar year automatically becomes an employer unless services are specifically excluded under the New Jersey Unemployment Law. An employing unit (other than one which employs agricultural workers) is generally subject to FUTA if it had covered employment during some portion of a day in 20 different calendar weeks within the calendar year or had a quarterly payroll of \$1,500 or more.

Question 8:

If you believe that you or your business is not required to pay unemployment and temporary disability contributions on wages paid to its employees, check "YES", otherwise check "NO". Examples are: This is a church or the only employees of this proprietorship are the spouse and children under age 18. You may be subject to New Jersey Gross Income Tax Withholding.

Question 9:

For principal product or service, please provide a description for that product

or service which accounts for over 50% of your business (i.e. fuel oil). Please briefly describe the type of activity your business is engaged in (i.e. drive a fuel truck to sell fuel oil to consumers).

Question 10:

This information is to be supplied by every employer regardless of the number of work locations in New Jersey or the number of classes of industry which it is engaged in. Please do not describe work location by post office box number. The incorporated municipalities in which workers operate or to which they report daily should be named instead. If there is more than one location please list each location beginning with the largest employing facility first. Please provide the location address and indicate the nature of business conducted at each location. If two or more principal classes of activity are conducted at one location, please indicate.

In describing the "Nature of Business", classify your "Primary Activity" under one of the following: wholesale trade, retail trade, manufacturing, mining and quarrying, construction (general or specific), real estate, insurance, finance, transportation, communication, or other public utilities, personal service, business service, professional service, agriculture, forestry, fishery. If the employing unit is engaged in trade, state under "Primary Activity" whether as wholesaler, commission merchant or wholesale branch of manufacturing concern, retailer (store, route, restaurant, fast food, service station, and the like), or retail branch of manufacturing concern. Please refer to the list of business codes provided.

For units engaged in manufacturing, state the product which has the greatest gross annual value. Describe also the basic raw materials or articles. For units with more than one principal product or service show percentage of gross value in each.

For contractors (subcontractors) in construction, state the type of activity, such as general (building or other), highway, heavy marine (not ship), water well, demolition, or specific (i.e. plumbing, painting, masonry or stone, carpentry, roofing, concrete, general maintenance construction and the like), speculative builder, development builder.

For service providers, state whether hotel, laundry, photography, barber or beauty, funeral, garment, hygienic, business janitor, news, radio, accounting, educational, repair, entertainment, amusement, athletic specific professional or the like.

For the wholesaler or retailer, describe primary commodity.

If engaged in marine transportation, state whether on inland water-ways, harbors, coastwise or trans-oceanic.

For employers engaged in more than one business activity (i.e. service station, mini-mart) show (in the percent column) the relative gross business each activity does.

The average number of employees on the payroll at each location and in each class of activity should be shown. Please continue on a separate sheet if needed.

PAGE 17 INSTRUCTIONS

Question 11

- (a) If you will be collecting New Jersey Sales Tax and/or paying Use Tax check "YES" and enter the date of the first sale.
- (b) Check "YES" if you will be making tax exempt purchases. If "YES", you will be issued New Jersey Resale Certificates (ST-3) and/or Exempt Use Certificates (ST-4).

NOTE: *Form ST-3, Resale Certificate.* Issued to a vendor by a purchaser who is not the "end user" of the goods or services being purchased.

Form ST-4, Exempt Use Certificate. Issued to a vendor by a purchaser who is purchasing goods for an exempt use.

- (c) If your business is located within Atlantic City, Salem County, North Wildwood, Wildwood Crest or Wildwood, check the box.

If you are eligible for the New York/New Jersey Cooperative Interstate Sales Tax Agreement, indicate this in Question 18 under "Other State Taxes".

- (d) All NJ locations collecting NJ sales tax must be registered. If "YES", attach a rider requesting consolidated reporting.
- (e) If you sell, store, deliver or transport natural gas or electricity to users or customers whether by mains, lines, or pipes located within this State or by any other means of delivery, check "YES".

Question 12:

If you intend to sell cigarettes in New Jersey, check "YES". If "YES", complete Form REG-L if you are requesting a wholesaler, distributor or manufacturer license application. Complete Form CM-100 if you are applying for a retailer or vending machine license.

You will be sent the appropriate license/license application after these forms are processed.

Question 13:

- (a) If you are a distributor or wholesaler of tobacco products other than cigarettes, check "YES". Examples of tobacco products are: cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco, tobacco substitutes and snuff. Cigarettes are exempt from the Tobacco Products Wholesale Sales and Use Tax.
- (b) If the distributor or wholesaler has not collected the Tobacco Products Wholesale Sales and Use Tax from the retailer or consumer, the retailer or consumer is responsible for remitting the compensating use tax on the price paid or charged directly to the Division of Taxation within 20 days of the date the tax was required to be paid.

Question 14:

If you are a manufacturer, wholesaler, distributor or retailer of "litter-generating products", check "YES". Litter-generating products are: food, soft drinks and carbonated water, beer, wine, distilled spirits, glass containers, metal containers, plastic or fiber containers, groceries, drugstore sundries, cigarettes and tobacco products, motor vehicle tires, newsprint and magazine paper stock, paper products and household paper, and cleaning agents and toiletries. If your annual retail sales of litter-generating products are less than \$250,000 you are **EXEMPT** from this tax.

Question 15:

If you are an owner or operator of a sanitary landfill facility or a solid waste facility in New Jersey, check "YES" and indicate the facility number and type as classified by the New Jersey Department of Environmental Protection. Registration instructions for the Solid Waste Services and Landfill Closure and Contingency taxes will be forwarded.

Question 16:

- (a) If you operate a facility that has the total combined capacity to store 200,000 gallons or more of petroleum products, check "YES".
- (b) If you operate a facility that has the total combined capacity to store 20,000 gallons of hazardous chemicals at a public storage terminal, check "YES" and enter the name of the terminal.
- (c) If you store petroleum products or hazardous chemicals at a public storage terminal, check "YES" and enter the name of the terminal. A Spill Compensation and Control Tax registration application will be forwarded.

Question 17

- (a) If your company will be involved with the sale or transport of motor fuels and/or petroleum, check "YES". If "YES", complete Form REG-L if you are requesting a wholesaler, distributor, import, export, seller/use, gasoline jobber or storage facility operator license application. Complete Form CM-100 if you are applying for a retail dealer or transport license. You will be sent the appropriate license/license application after these forms are processed.
- (b) If your company is engaged in the refining and/or distributing of petroleum products for distribution in this State or the importing of petroleum products into New Jersey for consumption in New Jersey, check "YES". If you have checked "YES", complete Form REG-L and return it with your completed NJ-REG.
- (c) If you checked "YES", you will be sent a Direct Payment Permit application.

Question 18:

List any other New Jersey State taxes for which this business is eligible in the space provided. (See Taxes of the State of New Jersey.)

Question 19:

Enter the name, title, and telephone numbers of the contact person who will answer questions regarding the registration application.

Signature: The application must be signed and dated by the owner if a sole proprietorship, or in the case of a corporation, by the president, vice-president, secretary, treasurer, comptroller, or other duly authorized officer.

INSTRUCTIONS FOR BUSINESS ENTITY PUBLIC RECORD FILING**GENERAL INSTRUCTIONS AND DELIVERY/RETURN OPTIONS**

1. Type or machine print all Public Records Filing forms, and submit with the correct FEE amount. (See fee schedule below).

2. Choose a delivery/return option:

- a. **Regular mail** - If you are sending work in via regular mail, use the correct address:

New Jersey Department of the Treasury
Division of Revenue/Corporate Filing
PO Box 308
Trenton, NJ 08625-0308

All processed mail-in work will be returned via regular mail. Providing a self-addressed return envelope will speed processing. Otherwise, on a cover letter, indicate the return address if other than the registered office of the business entity.

- b. **Expedited/Over-the-Counter** - If you are expediting a filing (8.5 business hour processing), make sure that you deliver over-the-counter to: 820 Bear Tavern Road, West Trenton, NJ 08628, or have a courier/express mail service deliver to this address. Do not use USPS overnight delivery. Be sure to provide instructions as to how the filing is to be sent back to you: regular mail; front desk pick-up at 820 Bear Tavern Road; or delivery by courier/express mail. If you use a courier or express mail service, be sure to provide a return package and completed air bill showing your name or company name (in the "to" and "from" blocks) and your courier account number.

Notes: Use an acceptable payment method for mail and over-the-counter work:

- Check or money order payable to the Treasurer, State of NJ.
- Credit card -MASTERCARD/VISA or DISCOVER (provide card number, expiration date and name/address of card holder).
- Depository account as assigned by the Treasurer.
- Cash.

For over-the-counter **AND** mail-in submissions, remember to provide the required number of copies of the Public Record Filing. Filings for for-profit entities are submitted in duplicate and non-profit filings are done in triplicate.

- c. **Facsimile Filing Service (FFS)** - Transmit your filings to (609) 530-4988. You may request 8.5 business hour processing (EXPEDITED SERVICE), or same business day processing (SAME DAY SERVICE). Processing includes document review, fee accounting and acknowledgment turnaround.

Payment Methods - You may pay for services via credit card (Master Card/Visa or Discover) or depository account (one payment method per request).

Delivery/Turnaround - *Barring difficulties beyond the Division of Revenue's control, including those that affect the Division of Revenue's data communication or data processing systems*, all EXPEDITED requests delivered to the FFS workstation between 8:30 a.m. and 5:00 p.m. on workdays will be processed and returned within 8.5 business hours, while SAME DAY requests delivered by 12:00 noon on work days will be processed by 5:00 p.m. the same day. Requests received during off hours, week-ends or holidays will be processed the next work day, in 8.5 business hours. In the event of down time, upon system recovery, requests will be processed in receipt date/time order.

Cover Sheet - with your transmission, send a cover sheet entitled

New Jersey Department of the Treasury
Division of Revenue
Facsimile Filing Service Request

The cover sheet must include work request details: Name of firm or individual transmitting the service request; date of submission; depository account number or credit card number with expiration date; description of service requested e.g., "Certificate of Incorporation"; business name associated with the filing (proposed name for a new business entity); desired service level (EXPEDITED or SAME DAY); total number of pages in the request transmission, including cover sheet; and fax back number.

Note: The Division of Revenue will accept one filing per FFS. Requests lacking cover sheets or required cover sheet information may be rejected. Requests that do not contain a fax back number will not be processed. Also, if a service level is not specified, the Division of Revenue will assume that the request is for EXPEDITED service.

The Division of Revenue will make three attempts to transmit to the fax back number you provide. If the transmissions are unsuccessful, the Division of Revenue will send acknowledgments of completed filings to the registered office of the business entity involved via regular mail; or hold rejections in a pending file for two weeks, and dispose of the material thereafter.

Receiving Processed Work Back - For accepted work, the Division of Revenue will enter your Public Records Filing and NJ-REG if submitted, and fax back an FFS Customer Transmittal with a copy of the approved Public Records Filing form stamped "FILED". For rejected work, the Division of Revenue will fax a FFS Customer Transmittal and Rejection Notice. If your submission is rejected, correct all defects and resubmit your filing as a new FFS request.

FFS Fees - Each EXPEDITED FFS request is subject to a \$10 fee, plus \$1.00 per page fee for all accepted filings that are faxed back. Each SAME DAY FFS request is subject to a \$50 fee, plus \$1.00 per page fee for all accepted filings that are faxed back. These fees are in addition to the basic statutory fees associated with the filing itself.

FEE SCHEDULE - BASIC FILING FEES

- Filing fee for all domestic entities, except non-profits, is \$100 per filing; non-profit is \$50 per filing.
- Filing fee for all foreign entities is \$100 per filing.

SERVICE FEES AND OTHER OPTIONAL FEES

(All added to basic filing fee if selected.)

- Expediting Service Fee (8.5 business hours) is \$10 per filing request.
- Same Day Fee is \$50 per filing request.
- Alternate Name Fee is \$50 for each name.
- Fax Page Transmission Fee is \$1.00 per page for all filings that are faxed back.
- Certified Copies of Accepted Filings are \$25 for each filed entity except non-profits which are \$15.

PAGE 19 INSTRUCTIONS

LINE BY LINE REQUIREMENTS FOR Public Records FILING

Item 1 Business Name - Enter a name followed by an acceptable designator indicating the type of business entity--for example: Inc., Corp., Corporation, Ltd., Co., or Company for a corporation; Limited Liability Company or L.L.C. for a Limited Liability Company; Limited Partnership or L.P. for a Limited Partnership; Limited Liability Partnership or L.L.P. for a Limited Liability Partnership.

Note: The Division of Revenue will add an appropriate designator if none is provided.

Remember that the name must be distinguishable from other names on the State's data base. The Division of Revenue will check the proposed name for availability as part of the filing review process. If desired, you can reserve/register a name prior to submitting your filing by obtaining a reservation/registration. For information on name availability and reservation/registration services and fees, call (609) 530-6400 Monday - Friday, 8:30 a.m. - 5:00 p.m.

Item 2 Alternate Business Name - If desired, select an alternate or "Doing Business As" name. DO NOT add a designator to the name.

Item 3 Type of Business Entity - Enter the two or three letter code that corresponds with the type of business you are forming/registering:

Statutory Authority	Entity Type	Type Code
Title 14A	Domestic Profit	DP
For-Profit Corp.	Domestic Professional	PA
	Foreign Profit -	FR
	(Incl. Foreign Professional Corp.)	
	Foreign Profit -	DBA
	"Doing Business As"	
Title 15A	Domestic Non-Profit	NP
Non-Profit Corp.	Foreign Non-Profit	NF
Title 42:2B	Domestic LLC	LLC
Limited Liability Co.	Foreign LLC	FLC
Title 42:2A	Domestic LP	LP
Limited Partnership	Foreign LP	LF
Title 42		
Limited Liability	Domestic LLP	LLP
Partnership	Foreign LLP	FLP

Item 4 Business Purpose - Provide a brief description of the business purpose for the public record. If the business is a domestic profit corporation, you may leave this field blank and thereby rely on the general purpose clause provided in N.J.S.A. 14A: "The purpose for which this corporation is organized is(are) to engage in any activity within the purposes for which corporations may be organized under N.J.S.A. 14A:1-1 et seq."

Item 5 Stock - Domestic for profit corporations only, list total shares.

Item 6 Duration - List the duration of the entity. If the duration is indefinite or perpetual, leave the field blank.

Item 7 State of Formation/Incorporation- Foreign entities only, list home state.

Item 8 Date of Formation/Incorp. - Foreign entities only, list the date of incorporation/formation in home state.

Item 9 Contact Information - Provide the following information:
a) Registered Agent - Enter one agent only. The agent may be an individual or a corporation duly registered and in good standing with the Treasurer.
b) Registered Office -Provide a New Jersey street address. A PO Box may be used only if the street address is listed as well.
c) Main Business Address - List the main or principal business (street) address in New Jersey.

Item 10 Management - For profit and professional corporations list initial Board of Directors, minimum of 1; domestic non-profits list Board of Trustees, minimum of 3; limited partnerships list all General Partners.

Item 11 Incorporators - Domestic profit, professional and non-profit corporations only, list incorporators, minimum of 1.

Signature Requirements for Public Records Filing:
The incorporator(s) and only the incorporator(s) may sign domestic profit, professional and non-profit corporate filings. An officer (president, VP or Chairman of the Board) must sign foreign corporate filings. ALL general partners must sign limited partnership filings. ANY authorized representative may sign domestic or foreign limited liability company filings, while any authorized partner may sign domestic or foreign limited liability partnership filings.

PAGE 20 INSTRUCTIONS

Item 12 Provide additional "Entity-Specific" information as applicable.

Check List for Public Records Filing

- ☐ Completed and signed Public Records Filing (pages 19-20)
- ☐ Completed and signed Business Registration Application (pages 15-17) (*Option: send with Public Records filing or within 60 days of being accepted as a Business Entity*).
- ☐ Filing fee using an acceptable payment method.
- ☐ Transmittal letter or service request sheet with instruction for returning completed work (mail and over-the-counter requests)
- ☐ Completed and signed CBT-2553 (S Corporation Election) if applicable
- ☐ Cover sheet listing work request details (Fax Filing Requests)

Delivery Options for Public Records Filings:

Mail: PO Box 308, Trenton, NJ 08625
Over-The-Counter: 820 Bear Tavern Road, Trenton, NJ 08628
FAX: (609) 530-4988

Check List for Business Registration Applications

- ☐ Completed and signed Registration Application (pages 15-17)
- ☐ Completed and signed NJ-REG-L (Cigarette and Motor Fuel Wholesalers/Distributors/Manufacturers only) or CM-100 (Cigarette and Motor Fuel Retailers only, if applicable).

Delivery Options for Business Registration Application:

Mail: PO Box 252, Trenton, NJ 08646-0252
Overnight: 160 South Broad Street, Trenton, NJ 08618

TABLE A - NEW JERSEY BUSINESS CODES

Enter one of the following four-digit numbers in Block 1 to indicate the product group or service of your business:

MISCELLANEOUS WITHHOLDER CODES		Code	Description	Code	Description
		1305	Dairy Products	1618	Industrial Tools and Equipment, Machinery
2781	Pension Plan Withholders	1601	Drugs & Medical Supplies, Medical Equipment	1820	Iron and Steel
2779	Employer of Domestic Household Employees	1502	Dry Goods	1608	Jewelry
		1903	Electric	1406	Lamps, Lights, Shades
	MANUFACTURING BUSINESS CODES	1905	Electric and Gas	1617	Leather Goods and Luggage
1631	Aircraft and Related Supplies	1804	Electrical Materials	1814	Lumber
1314	Alcoholic Beverages/Liquor	1630	Electronic Equipment	1302	Meat and /or Fish
1100	Apparel	1812	Energy Conservation Related	1101	Men's and Boys' Clothing and/or Accessories
1404	Appliances, Housewares, Linens	1105	Family Clothing	1111	Millinery and Accessories
1622	Art, Mechanical Drawing & Related Supplies	1607	Farm and Garden Equipment and Supplies	1626	Miscellaneous Decorative & Display Materials
1815	Asphalt	1823	Fencing	1600	Miscellaneous Products
1405	Audio/Visual (TV, Stereo, Records, CD)	1611	Flowers and Related Merchandise	1621	Models and Hobby Related Merchandise
1208	Auto Parts and Related Products/Accessories	1300	Food	1638	Monuments, Caskets & Related Merchandise
1220	Auto Windows/Glass	1106	Footwear	1201	Motor Vehicles
1200	Automotive	1103	Formal Wear (Tuxedos, Bridal Gowns, etc.)	1207	Motorboats
1306	Baked Goods	1303	Fruit and/or Vegetables	1209	Motorcycles, Minibikes
1637	Bicycles and Related Merchandise	1609	Fuel (Bottled Gas, Kerosene, Charcoal, etc.)	1215	Mufflers
1604	Books, Magazines, Periodicals, Newspapers	1400	Furniture	1606	Musical Instruments & Related Merchandise
1316	Bottled Water	1108	Furriers	1318	Non-Alcoholic Beverages
1809	Building Materials and Supplies	1904	Gas	1402	Office Furniture and Furnishings
1800	Building/Construction	1500	General Merchandise	1616	Optical Goods
1213	Buses, Bus Parts	1615	Gifts, Souvenirs	1803	Paint, Wallpaper and Decorating
1614	Cameras, Photo Equipment and Supplies	1301	Grocery Items	1633	Paintings, Sculpture and Related Artwork
1304	Candy, Nuts and Confectionery	1634	Hair Grooming Supplies	1628	Paper and Packaging Products
1104	Children's & Infants' Clothing and/or Accessories	1813	Hardware	1635	Perfumes and Cosmetics
		1315	Health Food Products	1640	Pet Supplies
1602	Computer Hardware, Software	1810	Heating, Ventilation and Air Conditioning	1313	Pizza
1808	Concrete	1401	Household Furniture and Furnishings	1802	Plumbing Materials
1627	Containers (Industrial/Commercial)	1610	Ice	1623	Pools and Related Accessories
1110	Costumes	1311	Ice Cream Products	1202	Recreational Vehicles, Campers
1107	Custom Clothing and Tailoring	1619	Industrial Supplies	1807	Roofing Materials

Enter one of the following four-digit numbers in Block 1 to indicate the product group or service of your business:

- 11 -

Enter one of the following four-digit numbers in Block 1 to indicate the product group or service of your business:

- 12 -

TABLE B - NEW JERSEY COUNTY / MUNICIPALITY CODES

Enter the Appropriate Four-Digit Number in the Boxes Provided in Item J.

Location Code Municipality	Location Code Municipality	Location Code Municipality	Location Code Municipality
ATLANTIC COUNTY			
0101 Absecon City	0258 Saddle River Bor.	0427 Pennsauken Twp.	0813 Newfield Bor.
0102 Atlantic City	0259 South Hackensack Twp.	0428 Pine Hill Bor.	0814 Paulsboro Bor.
0103 Brigantine City	0260 Teaneck Twp.	0429 Pine Valley Bor.	0815 Pitman Bor.
0104 Buena Bor.	0261 Tenafly Bor.	0430 Runnemede Bor.	0816 South Harrison Twp.
0105 Buena Vista Twp.	0262 Teterboro Bor.	0431 Somerdale Bor.	0817 Swedesboro Bor.
0106 Corbin City City	0263 Upper Saddle River Bor.	0432 Stratford Bor.	0818 Washington Twp.
0107 Egg Harbor City	0264 Waldwick Bor.	0433 Tavistock Bor.	0819 Wenonah Bor.
0108 Egg Harbor Twp.	0265 Wallington Bor.	0434 Voorhees Twp.	0820 West Deptford Twp.
0109 Estell Manor City	0266 Washington Twp.	0435 Waterford Twp.	0821 Westville Bor.
0110 Folsom Bor.	0267 Westwood Bor.	0436 Winslow Twp.	0822 Woodbury City
0111 Galloway Twp.	0268 Woodcliff Lake Bor.	0437 Woodlynne Bor.	0823 Woodbury Heights Bor.
0112 Hamilton Twp.	0269 Wood-Ridge Bor.		0824 Woolwich Twp.
0113 Hammonton Town	0270 Wyckoff Twp.		
0114 Linwood City	BURLINGTON COUNTY	CAPE MAY COUNTY	HUDSON COUNTY
0115 Longport Bor.	0301 Bass River Twp.	0501 Avalon Bor.	0901 Bayonne City
0116 Margate City	0302 Beverly City	0502 Cape May City	0902 East Newark Bor.
0117 Mullica Twp.	0303 Bordentown City	0503 Cape May Point Bor.	0903 Guttenberg Town
0118 Northfield City	0304 Bordentown Twp.	0504 Dennis Twp.	0904 Harrison Town
0119 Pleasantville City	0305 Burlington City	0505 Lower Twp.	0905 Hoboken City
0120 Port Republic City	0306 Burlington Twp.	0506 Middle Twp.	0906 Jersey City City
0121 Somers Point City	0307 Chesterfield Twp.	0507 North Wildwood City	0907 Kearny Town
0122 Ventnor City	0308 Cinnaminson Twp.	0508 Ocean City City	0908 North Bergen Twp.
0123 Weymouth Twp.	0309 Delanco Twp.	0509 Sea Isle City City	0909 Secaucus Town
	0310 Delran Twp.	0510 Stone Harbor Bor.	0910 Union City City
	0311 Eastampton Twp.	0511 Upper Twp.	0911 Weehawken Twp.
	0312 Edgewater Park Twp.	0512 West Cape May Bor.	0912 West New York
	0313 Evesham Twp.	0513 West Wildwood Bor.	
	0314 Fieldsboro Bor.	0514 Wildwood City	HUNTERDON COUNTY
	0315 Florence Twp.	0515 Wildwood Crest Bor.	1001 Alexandria Twp.
	0316 Hainesport Twp.	0516 Woodbine Bor.	1002 Bethlehem Twp.
	0317 Lumberton Twp.		1003 Bloomsbury Bor.
	0318 Mansfield Twp.	CUMBERLAND COUNTY	1004 Califon Bor.
	0319 Maple Shade Twp.	0601 Bridgeton City	1005 Clinton Town
	0320 Medford Twp.	0602 Commercial City	1006 Clinton Twp.
	0321 Medford Lakes Bor.	0603 Deerfield Twp.	1007 Delaware Twp.
	0322 Moorestown Twp.	0604 Downe Twp.	1008 East Amwell Twp.
	0323 Mount Holly Twp.	0605 Fairfield Twp.	1009 Flemington Bor.
	0324 Mount Laurel Twp.	0606 Greenwich Twp.	1010 Franklin Twp.
	0325 New Hanover Twp.	0607 Hopewell Twp.	1011 Frenchtown Bor.
	0326 No. Hanover Twp.	0608 Lawrence Twp.	1012 Glen Gardner Bor.
	0327 Palmyra Bor.	0609 Maurice River Twp.	1013 Hampton Bor.
	0328 Pemberton Bor.	0610 Millville City	1014 High Bridge Bor.
	0329 Pemberton Twp.	0611 Shiloh Bor.	1015 Holland Twp.
	0330 Riverside Twp.	0612 Stow Creek Twp.	1016 Kingswood Twp.
	0331 Riverton Bor.	0613 Upper Deerfield Twp.	1017 Lambertville City
	0332 Shamong Twp.	0614 Vineland City	1018 Lebanon Bor.
	0333 Southampton Twp.		1019 Lebanon Twp.
	0334 Springfield Twp.	ESSEX COUNTY	1020 Milford Bor.
	0335 Tabernacle Twp.	0701 Belleville Twp.	1021 Raritan Twp.
	0336 Washington Twp.	0702 Bloomfield Twp.	1022 Readington Twp.
	0337 Westampton Twp.	0703 Caldwell Borough Twp.	1023 Stockton Bor.
	0338 Willingboro Twp.	0704 Cedar Grove Twp.	1024 Tewksbury Twp.
	0339 Woodland Twp.	0705 East Orange City	1025 Union Twp.
	0340 Wrightstown Bor.	0706 Essex Fells Twp.	1026 West Amwell Twp.
		0707 Fairfield Twp.	
		0708 Glen Ridge Twp.	MERCER COUNTY
		0709 Irvington Twp.	1101 East Windsor Twp.
		0710 Livingston Twp.	1102 Ewing Twp.
		0711 Maplewood Twp.	1103 Hamilton Twp.
		0712 Millburn Twp.	1104 Hightstown Bor.
		0713 Montclair Twp.	1105 Hopewell Bor.
		0714 Newark City	1106 Hopewell Twp.
		0715 North Caldwell Twp.	1107 Lawrence Twp.
		0716 Nutley Twp.	1108 Pennington Bor.
		0717 Orange City Twp.	1109 Princeton Bor.
		0718 Roseland Bor.	1110 Princeton Twp.
		0719 South Orange Village	1111 Trenton City
		0720 Verona Twp.	1112 Washington Twp.
		0721 West Caldwell Twp.	1113 West Windsor Twp.
		0722 West Orange Twp.	
			MIDDLESEX COUNTY
		GLOUCESTER COUNTY	1201 Carteret Bor.
		0801 Clayton Bor.	1202 Cranbury Twp.
		0802 Deptford Twp.	1203 Dunellen Bor.
		0803 East Greenwich Twp.	1204 East Brunswick
		0804 Elk Twp.	1205 Edison Twp.
		0805 Franklin Twp.	1206 Helmetta Bor.
		0806 Glassboro Bor.	1207 Highland Park Bor.
		0807 Greenwich Twp.	1208 Jamesburg Bor.
		0808 Harrison Twp.	1209 Metuchen Bor.
		0809 Logan Twp.	1210 Middlesex Bor.
		0810 Mantua Twp.	1211 Milltown Bor.
		0811 Monroe Twp.	1212 Monroe Twp.
		0812 National Park Bor.	
BERGEN COUNTY			
0201 Allendale Bor.			
0202 Alpine Bor.			
0203 Bergenfield Bor.			
0204 Bogota Bor.			
0205 Carlstadt Bor.			
0206 Cliffside Park Bor.			
0207 Closter Bor.			
0208 Cresskill Bor.			
0209 Demarest Bor.			
0210 Dumont Bor.			
0211 Elmwood Park Bor.			
0212 East Rutherford Bor.			
0213 Edgewater Bor.			
0214 Emerson Bor.			
0215 Englewood City			
0216 Englewood Cliffs Bor.			
0217 Fair Lawn Bor.			
0218 Fariview Bor.			
0219 Fort Lee Bor.			
0220 Franklin Lakes Bor.			
0221 Garfield City			
0222 Glen Rock Bor.			
0223 Hackensack City			
0224 Harrington Park Bor.			
0225 Hasbrouck Heights Bor.			
0226 Haworth Bor.			
0227 Hillsdale Bor.			
0228 Hohokus Bor.			
0229 Leonia Bor.			
0230 Little Ferry Bor.			
0231 Lodi Bor.			
0232 Lyndhurst Twp.			
0233 Mahwah Twp.			
0234 Maywood Bor.			
0235 Midland Park Bor.			
0236 Montvale Bor.			
0237 Moonachie Bor.			
0238 New Milford Bor.			
0239 North Arlington Bor.			
0240 Northvale Bor.			
0241 Norwood Bor.			
0242 Oakland Bor.			
0243 Old Tappan Bor.			
0244 Oradell Bor.			
0245 Palisades Park Bor.			
0246 Paramus Bor.			
0247 Park Ridge Bor.			
0248 Ramsey Bor.			
0249 Ridgefield Bor.			
0250 Ridgefield Park Village			
0251 Ridgewood Village			
0252 Riveredge Bor.			
0253 Rivervale Twp.			
0254 Rochelle Park Twp.			
0255 Rockleigh Bor.			
0256 Rutherford Bor.			
0257 Saddle Brook Twp.			

TABLE B - NEW JERSEY COUNTY / MUNICIPALITY CODES

Enter the Appropriate Four-Digit Number in the Boxes Provided in Item J.

Location Code Municipality	Location Code Municipality	Location Code Municipality	Location Code Municipality
1213 New Brunswick City	1416 Lincoln Park Bor.	1707 Oldmans Twp.	2103 Belvidere Town
1214 North Brunswick Twp.	1417 Madison Bor.	1708 Penns Grove Bor.	2104 Blairstown Twp.
1215 Old Bridge Twp.	1418 Mendham Bor.	1709 Pennsville Twp.	2105 Franklin Twp.
1216 Perth Amboy City	1419 Mendham Twp.	1710 Pilesgrove Twp.	2106 Frelinghuysen Twp.
1217 Piscataway Twp.	1420 Mine Hill Twp.	1711 Pittsgrove Twp.	2107 Greenwich Twp.
1218 Plainsboro Twp.	1421 Montville Twp.	1712 Quinton Twp.	2108 Hackettstown Town
1219 Sayreville Bor.	1422 Morris Twp.	1713 Salem City	2109 Hardwick Twp.
1220 South Amboy City	1423 Morris Plains Bor.	1714 Upper Pittsgrove Twp.	2110 Harmony Twp.
1221 South Brunswick Twp.	1424 Morristown Town	1715 Woodstown Bor	2111 Hope Twp.
1222 South Plainfield Bor.	1425 Mountain Lakes Bor.		2112 Independence Twp.
1223 South River Bor.	1426 Mount Arlington Bor.		2113 Knowlton Twp.
1224 Spotswood Bor.	1427 Mount Olive Twp.		2114 Liberty Twp.
1225 Woodbridge Twp.	1428 Netcong Bor.		2115 Lopatcong Twp.
	1429 Par-Troy Hills Twp.		2116 Mansfield Twp.
MONMOUTH COUNTY	1430 Passaic Twp.	SOMERSET COUNTY	2117 Oxford Twp.
1301 Aberdeen Twp.	1431 Pequannock Twp.	1801 Bedminster Twp.	2118 Pahaquarry Twp.
1302 Allenhurst Bor.	1432 Randolph Twp.	1802 Bernards Twp.	2119 Phillipsburg Town
1303 Allentown Bor.	1433 Riverdale Bor.	1803 Bernardsville Bor.	2120 Pohatcong Twp.
1304 Asbury Park City	1434 Rockaway Bor.	1804 Bound Brook Bor.	2121 Washington Bor.
1305 Atlantic Highlands Bor.	1435 Rockaway Twp.	1805 Branchburg Twp.	2122 Washington Twp.
1306 Avon-by-the-sea Bor.	1436 Roxbury Twp.	1806 Bridgewater Twp.	2123 White Twp.
1307 Belmar Bor.	1437 Victory Gardens Bor.	1807 Far Hills Bor.	
1308 Bradley Beach Bor.	1438 Washington Twp.	1808 Franklin Twp.	2200 ALABAMA
1309 Brielle Bor.	1439 Wharton Bor.	1809 Green Brook Twp.	2300 ALASKA
1310 Colts Neck Twp.		1810 Hillsborough Twp.	2400 ARIZONA
1311 Deal Bor.	OCEAN COUNTY	1811 Manville Bor.	2500 ARKANSAS
1312 Eatontown Bor.	1501 Barnegat Twp.	1812 Millstone Bor.	2600 CALIFORNIA
1313 Englishtown Bor.	1502 Barnegat Light Bor.	1813 Montgomery Twp.	2700 COLORADO
1314 Fair Haven Bor.	1503 Bay Head Bor.	1814 North Plainfield Bor.	2800 CONNECTICUT
1315 Farmingdale	1504 Beach Haven Bor.	1815 Peapack-Gladstone Bor.	2900 DELAWARE
1316 Freehold Bor.	1505 Beachwood Bor.	1816 Raritan Bor.	3000 DISTRICT OF COLUMBIA
1317 Freehold Twp.	1506 Berkeley Twp.	1817 Rocky Hill Bor.	3100 FLORIDA
1318 Hazlet Twp.	1507 Brick Twp.	1818 Somerville Bor.	3200 GEORGIA
1319 Highlands Bor.	1508 Dover Twp.	1819 South Bound Brook Bor.	3300 HAWAII
1320 Holmdel Twp.	1509 Eagleswood Twp.	1820 Warren Twp.	3400 IDAHO
1321 Howell Twp.	1510 Harvey Cedars Bor.	1821 Watchung Bor.	3500 ILLINOIS
1322 Interlaken Bor.	1511 Island Heights Bor.		3600 INDIANA
1323 Keansburg Bor.	1512 Jackson Twp.	SUSSEX COUNTY	3700 IOWA
1324 Keyport Bor.	1513 Lacey Twp.	1901 Andover Bor.	3800 KANSAS
1325 Little Silver Bor.	1514 Lakehurst Bor.	1902 Andover Twp.	3900 KENTUCKY
1326 Loch Arbour Village	1515 Lakewood Twp.	1903 Branchville Bor.	4000 LOUISIANA
1327 Long Branch City	1516 Lakewood Twp.	1904 Byram Twp.	4100 MAINE
1328 Manalapan Twp.	1517 Little Egg Harbor Twp.	1905 Frankford Twp.	4200 MARYLAND
1329 Manasquan Bor.	1518 Long Beach Twp.	1906 Franklin Bor.	4300 MASSACHUSETTS
1330 Marlboro Twp.	1519 Manchester Twp.	1907 Fredon Twp.	4400 MICHIGAN
1331 Matawan Bor.	1520 Mantoloking Bor.	1908 Green Twp.	4500 MINNESOTA
1332 Middletown Twp.	1521 Ocean Twp.	1909 Hamburg Bor.	4600 MISSISSIPPI
1333 Millstone Twp.	1522 Ocean Gate Bor.	1910 Hampton Twp.	4700 MISSOURI
1334 Monmouth Beach Bor.	1523 Pine Beach Bor.	1911 Hardystown Twp.	4800 MONTANA
1335 Neptune Twp.	1524 Plumsted Twp.	1912 Hopatcong Bor.	4900 NEBRASKA
1336 Neptune City Bor.	1525 Pt. Pleasant Bor.	1913 Lafayette Twp.	5000 NEVADA
1337 Ocean Twp.	1526 Pt. Pleasant Beach Bor.	1914 Montague Twp.	5100 NEW HAMPSHIRE
1338 Oceanport Bor.	1527 Seaside Heights Bor.	1915 Newton Town	5300 NEW MEXICO
1339 Red Bank Bor.	1528 Seaside Park Bor.	1916 Ogdensburg Bor.	5400 NEW YORK
1340 Roosevelt Bor.	1529 Ship Bottom Bor.	1917 Sandyston Twp.	5500 NORTH CAROLINA
1341 Rumson Bor.	1530 South Toms River Bor.	1918 Sparta Twp.	5600 NORTH DAKOTA
1342 Sea Bright Bor.	1531 Stafford Twp.	1919 Stanhope Bor.	5700 OHIO
1343 Sea Girt Bor.	1532 Surf City Bor.	1920 Stillwater Twp.	5800 OKLAHOMA
1344 Shrewsbury Bor.	1533 Tuckerton Bor.	1921 Sussex Bor.	5900 OREGON
1345 Shrewsbury Twp.		1922 Vernon Twp.	6000 PENNSYLVANIA
1346 South Belmar Bor.	PASSAIC COUNTY	1923 Walpack Twp.	6100 RHODE ISLAND
1347 Spring Lake Bor.	1601 Bloomingdale Bor.	1924 Wantage Twp.	6200 SOUTH CAROLINA
1348 Spring Lake Heights Bor.	1602 Clifton City		6300 SOUTH DAKOTA
1349 Tinton Falls Bor.	1603 Haledon Bor.	UNION COUNTY	6400 TENNESSEE
1350 Union Beach Bor.	1604 Hawthorne Bor.	2001 Berkeley Heights Twp.	6500 TEXAS
1351 Upper Freehold Twp.	1605 Little Falls Twp.	2002 Clark Twp.	6600 UTAH
1352 Wall Twp.	1606 North Haledon Bor.	2003 Cranford Twp.	6700 VERMONT
1353 West Long Branch Bor.	1607 Passaic City	2004 Elizabeth City	6800 VIRGINIA
	1608 Paterson City	2005 Fanwood Bor.	6900 WASHINGTON
MORRIS COUNTY	1609 Pompton Lakes Bor.	2006 Garwood Bor.	7000 WEST VIRGINIA
1401 Boonton Town	1610 Prospect Park Bor.	2007 Hillside Twp.	7100 WISCONSIN
1402 Boonton Twp.	1611 Ringwood Bor.	2008 Kenilworth Bor.	7200 WYOMING
1403 Butler Bor.	1612 Totowa Bor.	2009 Linden City	7300 PUERTO RICO
1404 Chatham Bor.	1613 Wanaque Bor.	2010 Mountainside Bor.	7400 NETHERLANDS
1405 Chatham Twp.	1614 Wayne Twp.	2011 New Providence Bor.	7500 BELGIUM
1406 Chester Bor.	1615 West Milford Twp.	2012 Plainfield City	7600 ARGENTINA
1407 Chester Twp.	1616 West Paterson Bor.	2013 Rahway City	7700 CANADA
1408 Denville Twp.		2014 Roselle Bor.	7800 MEXICO
1409 Dover Twp.	SALEM COUNTY	2015 Roselle Park Bor.	7900 VIRGIN ISLANDS
1410 East Hanover Twp.	1701 Alloway Twp.	2016 Scotch Plains	8000 ENGLAND
1411 Florham Park Bor.	1702 Carneys Point Twp.	2017 Springfield Twp.	8100 CHINA
1412 Hanover Twp.	1703 Elmer Bor.	2018 Summit City	8200 GERMANY
1413 Harding Twp.	1704 Elsinboro Twp.	2019 Union Twp.	8300 IRELAND
1414 Jefferson Twp.	1705 Lower Alloways Creek Twp.	2020 Westfield Town	8400 GREECE
1415 Kinnelon Bor.	1706 Mannington Twp.	2021 Winfield Twp.	8500 ISRAEL
		WARREN COUNTY	
		2101 Allamuchy Twp.	
		2102 Alpha Bor.	